IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 19TH FEBRUARY 2007 / 30TH MAGHA 1928

WP(C).No. 5261 of 2007(B)

PETITIONER:

JITHENDAR SINGH, S/O. JAGADISH SINGH,
MANAGER, ROAD CARRIER OF INDIA, NO.294/147,
HARI NAVAS COMPLEX, KASAKARNOR MAIN ROAD,
NEAR THYAGARAJ POLYTECHNICAL COLLEGE,
SALEM-636 005.

BY ADV. SRI.C.K.SREEJITH

RESPONDENTS:
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1. THE COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST, WALAYAR.

2. THE COMMERCIAL TAX OFFICER,
COMMERCIAL TAX CHECK POST, WALAYAR.

3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAX CHECK POST, WALAYAR.

4. STATE OF KERALA, REP. BY
COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 19/02/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

WP(C).No.5261 of 2007-B

Dated this the 19th day of February, 2007.

JUDGMENT

The petitioner has approached this court challenging Ext.P6 notice issued under Sec.47 (2) of the Kerala Value Added Tax Act, 2003.

2. The learned Government Pleader, upon instruction, submitted that the goods are not accompanied by any documents. Therefore, it is detained.

3. The Sales Tax Officer (Enquiry) having jurisdiction over the matter is directed to finalise the proceedings initiated against the petitioner by issuing Ext.P6 notice, in accordance with law, after affording an opportunity of being heard to him, within six weeks from the date of production of a copy of this judgment. If the petitioner furnishes security for Rs.2,25,370/- (Rupees two lakhs twenty five thousand three hundred and seventy only), to the satisfaction of the second respondent, the goods shall be released to the petitioner, pending final decision on Ext.P6. If the petitioner makes any request for taking back the goods, the competent authority among the respondents will consider and pass orders on that request. If the decision is in favour of the petitioner, the goods shall be allowed to be

taken back without furnishing any security.

The writ petition is disposed of as above.

K.BALAKRISHNAN NAIR,
MS JUDGE.